

STATE OF NEW HAMPSHIRE													FINAL
COMPARATIVE STATEMENT OF UNDESIGNATED SURPLUS													
GENERAL FUND													
(Dollars in Thousands)													
	FY 2013				FY 2014				FY 2015				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1 <u>Beginning Balance, July 1</u>	\$ 13,836	\$ 13,836	\$ 13,836	\$ 13,836	\$ -	\$ -	\$ 40,635	\$ 56,897	\$ 2,528	\$ 2,221	\$ 13,566	\$ 26,755	
2													
3 <u>Additions:</u>													
4 Revenue - Schedule 1	1,385,100	1,373,550	1,403,736	1,413,266	1,393,400	1,399,900	1,414,132	1,415,985	1,437,100	1,444,700	1,452,285	1,454,195	
5 Revenue Adjustments - Schedule 2	26,500	31,700	30,600	30,600	23,400	(4,821)	(10,660)	(12,763)	32,700	(12,616)	(21,392)	(24,138)	
6 Total Additions	1,411,600	1,405,250	1,434,336	1,443,866	1,416,800	1,395,079	1,403,472	1,403,222	1,469,800	1,432,084	1,430,893	1,430,057	
7													
8 <u>Less Appropriations:</u>													
9 Appropriations Net of Estimated Revenue	(1,347,918)	(1,347,918)	(1,347,918)	(1,347,918)	(1,368,121)	(1,346,850)	(1,389,629)	(1,389,899)	(1,428,414)	(1,397,841)	(1,412,761)	(1,412,781)	
10 Appropriation Adjustments - Schedule 2	40,842	40,842	40,274	40,607	6,700	9,305	21,531	12,028	6,800	10,017	22,571	3,310	
11 Less Lapse Estimate	44,645	44,645	44,645	44,645	45,000	45,000	45,000	50,000	46,900	46,900	46,900	51,900	
12 Lapse Percent	-3.42%	-3.42%	-3.41%	-3.42%	-3.31%	-3.36%	-3.29%	-3.63%	-3.30%	-3.38%	-3.37%	-3.68%	
13 Net Appropriations	(1,262,431)	(1,262,431)	(1,262,999)	(1,262,666)	(1,316,421)	(1,292,545)	(1,323,098)	(1,327,871)	(1,374,714)	(1,340,924)	(1,343,290)	(1,357,571)	
14													
15 <u>Adjustments:</u>													
16 GAAP and Other Adjustments	(24,418)	(16,318)	(18,368)	(11,969)	-	-	-	-	-	-	-	-	
17 Total Adjustments	(24,418)	(16,318)	(18,368)	(11,969)	-	-	-	-	-	-	-	-	
18													
19													
20													
21 Current Year Balance ^(line6+13+17)	124,751	126,501	152,969	169,231	100,379	102,534	80,374	75,351	95,086	91,160	87,603	72,486	
22													
23 Cumulative Ending Balance, June 30 ^(line1+21)	138,587	140,337	166,805	183,067	100,379	102,534	121,009	132,248	97,614	93,381	101,169	99,241	
24													
25 Transfer (To)/From Revenue Stabilization	-	-	-	-	-	-	-	-	-	-	-	-	
26 Transfer (To)/From Education Trust Fund	(138,587)	(140,337)	(126,170)	(126,170)	(97,851)	(100,313)	(107,443)	(105,493)	(91,329)	(90,858)	(101,147)	(99,197)	
27													
28													
29													
30 June 30 Balance After Transfers ^(line23+25+26)	\$ -	\$ -	\$ 40,635	\$ 56,897	\$ 2,528	\$ 2,221	\$ 13,566	\$ 26,755	\$ 6,285	\$ 2,523	\$ 22	\$ 44	
31													
32													
33													
34 Revenue Stabilization Balance	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	\$ 9,312	
35													
36													
37 Actual Revenue Stabilization Reserve Account (Rainy Day Fund) balance at 06/30/12 = \$9,312,000.													

STATE OF NEW HAMPSHIRE		SCHEDULE 1												FINAL
COMPARATIVE STATEMENT OF REVENUE														
GENERAL FUND														
(Dollars in Thousands)														
	FY 2013				FY 2014				FY 2015					
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC		
1	Business Profits Tax	\$ 246,700	\$ 253,800	\$ 275,750	\$ 275,750	\$ 252,600	\$ 252,900	\$ 276,010	\$ 276,010	\$ 265,600	\$ 259,100	\$ 281,700	\$ 281,700	1
2	Business Enterprise Tax	69,300	66,500	72,270	72,270	67,900	67,500	73,600	73,600	66,500	69,100	75,100	75,100	2
3	Subtotal	\$ 316,000	\$ 320,300	\$ 348,020	\$ 348,020	\$ 320,500	\$ 320,400	\$ 349,610	\$ 349,610	\$ 332,100	\$ 328,200	\$ 356,800	\$ 356,800	3
4	Meals & Rooms	241,700	242,250	238,904	238,904	248,100	250,200	242,400	242,400	259,600	261,800	247,360	247,360	4
5	Tobacco Tax	131,100	124,500	125,391	125,391	129,800	125,500	127,000	127,000	125,900	120,500	121,900	121,900	5
6	Interest & Dividends Tax	90,000	94,000	94,879	94,879	93,000	95,400	96,100	96,100	97,000	97,400	98,000	98,000	6
7	Insurance Tax	86,800	86,800	96,200	97,300	86,900	86,900	86,900	86,900	109,500	109,500	109,500	109,500	7
8	Communications Tax	66,300	66,500	64,182	64,182	66,500	66,500	62,500	62,500	63,300	63,300	62,500	62,500	8
9	Real Estate Transfer Tax	62,800	63,800	61,363	61,363	69,100	68,900	61,900	63,575	76,000	72,300	63,160	64,835	9
10	Court Fines and Fees	14,000	13,700	13,000	13,000	13,700	13,700	13,000	13,000	13,700	13,700	13,000	13,000	10
11	Securities Revenue	38,200	38,200	38,200	38,200	37,600	37,600	37,600	37,600	37,600	37,600	37,600	37,600	11
12	Utility Consumption Tax	6,000	6,000	6,000	6,000	6,000	5,900	6,000	6,000	6,000	5,900	6,000	6,000	12
13	Board and Care	26,300	26,700	23,270	26,700	27,300	27,500	27,322	27,500	28,000	28,200	27,965	28,200	13
14	Beer Tax	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	14
15	Other	70,800	70,700	73,100	73,100	75,700	75,800	77,200	77,200	76,300	76,300	77,500	77,500	15
16	Transfers from Liquor Sales	129,000	129,000	130,000	130,000	132,400	132,400	133,400	133,400	135,800	135,800	136,800	136,800	16
17	Tobacco Settlement	1,700	1,700	1,700	1,700	2,400	2,400	2,400	2,400	1,900	1,900	1,900	1,900	17
18	Gaming License Fees	-	-	-	-	-	-	-	-	-	-	-	-	18
19	Subtotal	\$ 1,293,900	\$ 1,297,350	\$ 1,327,409	\$ 1,331,939	\$ 1,322,200	\$ 1,322,300	\$ 1,336,532	\$ 1,338,385	\$ 1,375,900	\$ 1,365,600	\$ 1,373,185	\$ 1,375,095	19
20	Medicaid Enhancement	85,800	70,800	70,800	75,800	65,800	72,200	72,200	72,200	55,800	73,700	73,700	73,700	20
21	Medicaid Recovery	5,400	5,400	5,527	5,527	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	21
22	Subtotal	\$ 91,200	\$ 76,200	\$ 76,327	\$ 81,327	\$ 71,200	\$ 77,600	\$ 77,600	\$ 77,600	\$ 61,200	\$ 79,100	\$ 79,100	\$ 79,100	22
23	Total	\$ 1,385,100	\$ 1,373,550	\$ 1,403,736	\$ 1,413,266	\$ 1,393,400	\$ 1,399,900	\$ 1,414,132	\$ 1,415,985	\$ 1,437,100	\$ 1,444,700	\$ 1,452,285	\$ 1,454,195	23
24														24
25														25

STATE OF NEW HAMPSHIRE		SCHEDULE 2												FINAL
ADJUSTMENTS - SCHEDULE 2														
GENERAL FUND														
(Dollars in Thousands)														
		FY 2013				FY 2014				FY 2015				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1	REVENUE ADJUSTMENTS:													1
2	Dedicated fund sweep and Settlement - HB2:150 intro	\$ 26,500	\$ 31,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2
3	Additional Revenue from DRA Auditors - HB1	-	-	-	-	5,100	5,100	5,100	5,100	11,300	11,300	11,300	11,300	3
4	Postpone Net Operating Loss (NOL) Increase - HB2:30 intro	-	-	-	-	1,600	1,600	-	-	1,600	1,600	-	-	4
5	Repeal Education Tax Credit - accounted for in Governor's base revenue estimate - HB2	-	-	-	-	-	-	-	-	-	-	-	-	5
6	LCHIP transfer to the general fund - HB2	-	-	-	-	3,000	2,000	-	-	-	1,000	-	-	6
7	Suspend BET Threshold Filing Change - HB2	-	-	-	-	1,000	1,000	-	-	1,000	1,000	-	-	7
8	Suspend BET Carryforward - HB2	-	-	-	-	-	-	-	-	1,000	1,000	-	-	8
9	Increase in R&D tax credit by \$1M - Ch 5, L'13, (Impact not included in Gov Rec)	-	-	-	-	-	(825)	(825)	(825)	-	(825)	(825)	(825)	9
10	Insurance Premium Tax - Medicaid Expansion	-	-	-	-	-	-	-	-	5,800	5,800	-	-	10
11	Board and Care - move to restricted fund	-	-	-	-	(27,300)	(27,500)	(27,322)	(27,500)	(28,000)	(28,200)	(27,965)	(28,200)	11
12	Gaming License Fees - SB152	-	-	-	-	40,000	-	-	-	40,000	-	-	-	12
13	Plea by mail budgeted as restricted in the Department of Safety - HB2	-	-	-	-	-	(8,000)	(8,000)	(8,000)	-	(8,000)	(8,000)	(8,000)	13
14	DH&HS Clinical Services Revolving Account removed - HB2	-	-	-	-	-	93	93	93	-	98	98	98	14
15	Pharmacy Board additional revenue - HB2	-	-	-	-	-	111	111	111	-	111	111	111	15
16	Tobacco Settlement	-	-	21,500	21,500	-	21,600	2,500	2,500	-	2,500	2,500	2,500	16
17	MTBE - settlement general fund reimbursement	-	-	9,100	9,100	-	-	-	-	-	-	-	-	17
18	Renewable Energy Fund transfer to general fund - HB2	-	-	-	-	-	-	16,100	16,100	-	-	-	-	18
19	Increased Real Estate Transfer Tax revenue estimate	-	-	-	-	-	-	1,675	-	-	-	1,675	-	19
20	Transfer to Fish & Game Fund - HB2	-	-	-	-	-	-	(699)	(699)	-	-	(893)	(893)	20
21	Vital Records Fee - SB128	-	-	-	-	-	-	(309)	(309)	-	-	(309)	(309)	21
22	CCSNH - Stratham property sale	-	-	-	-	-	-	916	916	-	-	916	916	22
23	Liquor revenue impact from state employee contract	-	-	-	-	-	-	-	(250)	-	-	-	(836)	23
24	TOTAL REVENUE ADJUSTMENTS	\$ 26,500	\$ 31,700	\$ 30,600	\$ 30,600	\$ 23,400	\$ (4,821)	\$ (10,660)	\$ (12,763)	\$ 32,700	\$ (12,616)	\$ (21,392)	\$ (24,138)	24

STATE OF NEW HAMPSHIRE		SCHEDULE 2												FINAL
ADJUSTMENTS - SCHEDULE 2														
GENERAL FUND														
(Dollars in Thousands)														
		FY 2013				FY 2014				FY 2015				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
25														25
26	APPROPRIATION ADJUSTMENTS:													26
27	Legislative Branch - appropriation reduction Ch 223:9, L'11	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	27
28	Department of Information Technology; appropriation Reduction Ch 223:10, L'11	790	790	790	790	-	-	-	-	-	-	-	-	28
29	Judicial Branch - appropriation reduction Ch 223:11, L'11	12,087	12,087	12,087	12,087	-	-	-	-	-	-	-	-	29
30	Department of Information Technology - appropriation for new position Ch 223:12, L'11	(91)	(91)	(91)	(91)	-	-	-	-	-	-	-	-	30
31	Department of Corrections; General Fund appropriation reduction Ch 223:13, L'11	7,000	7,000	7,000	7,000	-	-	-	-	-	-	-	-	31
32	Department of Revenue Administration; General Fund appropriation reduction Ch 223:14, L'11	1,288	1,288	1,288	1,288	-	-	-	-	-	-	-	-	32
33	Department of Environmental Services; Reduction to Out of State Travel appropriations Ch 223:16, L'11	-	-	3	3	-	-	-	-	-	-	-	-	33
34	Department of Cultural Resources - general fund appropriation reduction Ch 223:20, L'11	540	540	540	540	-	-	-	-	-	-	-	-	34
35	Department of Justice - General Fund appropriation reduction Ch 223:21, L'11	485	485	485	485	-	-	-	-	-	-	-	-	35
36	Appropriation; Sale of Lakes Region Facility Ch 224:80-82, L'11	-	-	-	-	-	-	-	-	-	-	-	-	36
37	Consolidation of Payroll/HR functions Ch 224:84, L'11	571	571	-	-	-	-	-	-	-	-	-	-	37
38	Consolidation of Finance and Accounting functions Ch 224:85, L'11	250	250	250	250	-	-	-	-	-	-	-	-	38
39	Appropriation; Consultant to evaluate Business Process functions Ch 224:86, L'11	-	-	-	-	-	-	-	-	-	-	-	-	39
40	Appropriation; McAuliffe Shepard Discovery Center Ch 224:88, L'11	(227)	(227)	(227)	(227)	-	-	-	-	-	-	-	-	40
41	Compensation and Benefit cost reductions Ch 224:202, L'11	10,000	10,000	10,000	10,000	-	-	-	-	-	-	-	-	41
42	Department of Health and Human Services; Consolidation Ch 224:359, L'11	1,078	1,078	1,078	1,078	-	-	-	-	-	-	-	-	42
43	Relative to the NH Retirement System - retirement reform - adjusted employee contribution rates Ch 224, L'11	6,071	6,071	6,071	6,071	-	-	-	-	-	-	-	-	43
44	Judicial Branch General Fund appropriation reduction - HB1:9	-	-	-	-	4,505	4,805	5,000	5,000	4,467	4,767	5,000	5,000	44
45	DH&HS General Fund appropriation reduction - HB1:10	-	-	-	-	2,250	2,250	3,500	3,500	2,250	2,250	3,500	3,500	45
46	Legislative Branch General Fund appropriation reduction - HB1:12	-	-	-	-	-	1,000	1,000	1,000	-	1,500	1,000	1,000	46
47	NH Veterans Home General Fund appropriation reduction - HB1:13	-	-	-	-	-	750	750	250	-	750	750	250	47
48	DH&HS - Sununu Center General Fund appropriation reduction - HB1:14	-	-	-	-	-	500	500	500	-	750	750	750	48

STATE OF NEW HAMPSHIRE		SCHEDULE 2												FINAL
ADJUSTMENTS - SCHEDULE 2														
GENERAL FUND														
(Dollars in Thousands)														
		FY 2013				FY 2014				FY 2015				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
49	Department of Revenue Administration General Fund appropriation reduction - HB1	-	-	-	-	-	-	1,000	750	-	-	1,000	500	49
50	Consolidation of Payroll/HR functions - HB2	-	-	-	-	-	-	-	-	-	-	571	571	50
51	Lakes Region Facility appropriation lapse (\$147,000) - HB2	-	-	-	-	-	-	-	-	-	-	-	-	51
52	Repayment of erroneously charged medical benefits - (SB174) - HB2	-	-	-	-	-	-	(19)	(19)	-	-	-	-	52
53	Compensation and Benefit cost reductions - HB2	-	-	-	-	-	-	10,000	5,000	-	-	10,000	5,000	53
54	Commission to Study Expansion of Medicaid Eligibility - HB2	-	-	-	-	-	-	(200)	(200)	-	-	-	-	54
55	Veteran's Home FY13 utility shortfall	-	-	-	333	-	-	-	-	-	-	-	-	55
56	State employee contract	-	-	-	-	-	-	-	(3,753)	-	-	-	(13,261)	56
57	Rounding Adjustment	-	-	-	-	(55)	-	-	-	83	-	-	-	57
58	TOTAL APPROPRIATION ADJUSTMENTS	\$ 40,842	\$ 40,842	\$ 40,274	\$ 40,607	\$ 6,700	\$ 9,305	\$ 21,531	\$ 12,028	\$ 6,800	\$ 10,017	\$ 22,571	\$ 3,310	58
59														59
60														60

STATE OF NEW HAMPSHIRE
COMPARATIVE STATEMENT OF FUND BALANCE
EDUCATION TRUST FUND
(Dollars in Thousands)

	FY 2013				FY 2014				FY 2015				
	Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1 <u>Beginning Balance, July 1</u>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1
2													2
3 <u>Additions:</u>													3
4 Revenue - Schedule 3	820,500	818,750	835,917	835,917	825,400	819,300	835,490	836,315	829,000	825,300	840,340	841,165	4
5 Revenue Adjustments - Schedule 4	3,000	3,000	-		35,300	37,925	16,350	17,475	41,100	43,825	20,250	21,375	5
6 Total Additions	823,500	821,750	835,917	835,917	860,700	857,225	851,840	853,790	870,100	869,125	860,590	862,540	6
7													7
8 <u>Appropriations:</u>													8
9 Adequate Education Aid	(578,237)	(578,837)	(578,237)	(578,237)	(572,465)	(572,964)	(572,464)	(572,464)	(572,464)	(572,964)	(572,464)	(572,464)	9
10 State Property Tax raised & retained locally	(363,700)	(363,100)	(363,700)	(363,700)	(363,600)	(363,100)	(363,600)	(363,600)	(363,600)	(363,100)	(363,600)	(363,600)	10
11 Total Adequacy	(941,937)	(941,937)	(941,937)	(941,937)	(936,065)	(936,064)	(936,064)	(936,064)	(936,064)	(936,064)	(936,064)	(936,064)	11
12 Hardship Grants	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	(2,900)	12
13 Charter School Tuition	(11,360)	(11,360)	(11,360)	(11,360)	(12,878)	(12,050)	(18,624)	(18,624)	(14,381)	(13,634)	(21,078)	(21,078)	13
14 Fiscal Disparity - School Districts	-	-	-	-	-	-	-	-	-	-	-	-	14
15 Kindergarten Adequacy	(1,953)	(1,953)	(1,953)	(1,953)	-	-	-	-	-	-	-	-	15
16 Education Transition Aid	-	-	-	-	-	-	-	-	-	-	-	-	16
17 Fiscal Disparity - Charter Schools	(3,337)	(3,337)	(3,337)	(3,337)	(6,708)	(6,524)	-	-	(8,084)	(7,385)	-	-	17
18 Charter School Tuition - New Schools					-	-	(1,695)	(1,695)	-	-	(1,695)	(1,695)	18
19 Total Appropriations	(961,487)	(961,487)	(961,487)	(961,487)	(958,551)	(957,538)	(959,283)	(959,283)	(961,429)	(959,983)	(961,737)	(961,737)	19
20													20
21 <u>Adjustments:</u>													21
22 Adjustments	(600)	(600)	(600)	(600)	-	-	-	-	-	-	-	-	22
23 Total Adjustments	(600)	(600)	(600)	(600)	-	-	-	-	-	-	-	-	23
24													24
25													25
26													26
27 Current Year Balance (line6+19+23)	(138,587)	(140,337)	(126,170)	(126,170)	(97,851)	(100,313)	(107,443)	(105,493)	(91,329)	(90,858)	(101,147)	(99,197)	27
28													28
29 Cumulative Ending Balance, June 30 (line1+27)	(138,587)	(140,337)	(126,170)	(126,170)	(97,851)	(100,313)	(107,443)	(105,493)	(91,329)	(90,858)	(101,147)	(99,197)	29
30													30
31 Transfer (To)/From General Fund	138,587	140,337	126,170	126,170	97,851	100,313	107,443	105,493	91,329	90,858	101,147	99,197	31
32													32
33													33
34													34
35 June 30 Fund Balance After Transfers (line29+31)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	35
36													36
37													37
38													38

SCHEDULE 3

FINAL

STATE OF NEW HAMPSHIRE		SCHEDULE 3												FINAL
COMPARATIVE STATEMENT OF REVENUE														
EDUCATION TRUST FUND														
(Dollars in Thousands)														
		FY 2013				FY 2014				FY2015				
		Governor	House	Senate	CofC	Governor	House	Senate	CofC	Governor	House	Senate	CofC	
1	Business Profits Tax	\$ 53,400	\$ 53,800	\$ 58,490	\$ 58,490	\$ 54,700	\$ 53,700	\$ 58,550	\$ 58,550	\$ 57,400	\$ 54,900	\$ 59,800	\$ 59,800	1
2	Business Enterprise Tax	138,700	131,900	143,320	143,320	136,000	136,900	149,440	149,440	132,700	140,300	152,600	152,600	2
3	Subtotal	\$ 192,100	\$ 185,700	\$ 201,810	\$ 201,810	\$ 190,700	\$ 190,600	\$ 207,990	\$ 207,990	\$ 190,100	\$ 195,200	\$ 212,400	\$ 212,400	3
4	Meals & Rooms	8,000	7,750	7,389	7,389	8,200	8,100	7,800	7,800	8,300	8,300	7,840	7,840	4
5	Tobacco Tax	76,000	83,000	83,594	83,594	75,200	73,700	74,600	74,600	72,900	70,800	71,600	71,600	5
6	Real Estate Transfer Tax	31,300	31,400	30,224	30,224	34,400	33,900	30,500	31,325	37,900	35,600	31,100	31,925	6
7	Transfer from Charitable Gaming/Pari-Mutuel	3,600	2,700	3,400	3,400	3,500	2,700	3,400	3,400	3,500	2,700	3,400	3,400	7
8	Transfer from Lottery	72,000	71,300	72,000	72,000	75,300	72,700	73,100	73,100	77,300	74,200	75,000	75,000	8
9	Tobacco Settlement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	9
10	Utility Property Tax	33,800	33,800	33,800	33,800	34,500	34,500	34,500	34,500	35,400	35,400	35,400	35,400	10
11	State Wide Property Tax	363,700	363,100	363,700	363,700	363,600	363,100	363,600	363,600	363,600	363,100	363,600	363,600	11
12	Total	\$ 820,500	\$ 818,750	\$ 835,917	\$ 835,917	\$ 825,400	\$ 819,300	\$ 835,490	\$ 836,315	\$ 829,000	\$ 825,300	\$ 840,340	\$ 841,165	12
13														13
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